## Amendments to the Specification

Please amend paragraph [0013] of the specification as follows:

[0013] Embodiments of the present invention provide a system and method that can be used to approximate division or complex division using multiplication and/or summation devices and steps. A numerator and denominator of a complex division signal are filtered. A separate determination of their values is performed using separate logic systems. The separate values are multiplied together [[for]] to form an output signal. The denominator logic system estimates the complex division signal using multiplication and summation devices. The processing adjusts an approximated past value using an error value. The error value can be based on a present value, a past value, and a scaling coefficient.